



Business & Occupation Activities Return

Mail to: State of Washington
 Department of Revenue
 PO Box 47464
 Olympia, WA 98504-7464

- ▶ **Use Black Ink & Return Original Form.**
- ▶ **Only fill in the**

Tax Registration Number										
Name	_____									
Business Name	_____									
Street Address	_____									
City, State, Zip	_____									

Mailing Address Change? Business Closed? Date Closed ___/___/___ See Additional Information, pg 2 Other Correspondence?

I. State Business and Occupation (B&O) Tax

1. Travel Agent Comm/Tour Operator; Intl Charter Freight Brokers; Stevedoring; Assisted Living Facilities [28]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
_____ - _____ = _____			X .00275	_____

2. Insurance Producers; Title Insurance Agents; Surplus Line Broker Commissions; Child Care [14]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
_____ - _____ = _____			X .00484	_____

3. Royalties [80]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
_____ - _____ = _____			X .015	_____

4. Wholesaling [03]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
_____ - _____ = _____			X .00484	_____

5. For Profit Hospitals; Scientific R&D [135]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
_____ - _____ = _____			X .015	_____

6. Service & Other Activities [04]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
_____ - _____ = _____			X .015	_____

* Deductions taken but not itemized on pages 3 & 4 will be disallowed.

DUE DATE: January 31, 2018
 * 9% Penalty Assessed After January 31, 2018
 19% Penalty Assessed After February 28, 2018
 29% Penalty Assessed After April 02, 2018
If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

State and Local Use Tax/Deferred Sales Tax (See page 2.) ▶

IV. Totals

17. Total Tax Due from Section I (Tax due from lines 1-6)	_____
18. Total Tax Due from Section II (Tax due from line 12)	_____
19. Total All Addendums (Example: Local Sales/Use Tax)	_____
20. Subtotal (add lines 17-19)	_____
21. Total Credit from Section III (from page 2, line 16)	_____
22. Subtotal (subtract line 21 from line 20)	_____
23. * Add Penalty, if Applicable (Minimum \$5.00) _____ %	_____
24. Total Amount Due	_____

Filing an Amended Return?

- Check this box and attach amended return information and a letter of explanation.
- Penalty waiver request?**
Check this box and attach a letter of explanation.
- ▶ Make check or money order payable to the Washington State Department of Revenue.
- ▶ **Please write your tax registration number on your check.**
- ▶ Signature _____
- ▶ Print Name _____
- ▶ Phone Number (_____) _____ Date ____/____/____

II. State and Local Use Tax

State Use Tax/Deferred Sales Tax [05] (Also complete Local Use Tax/Deferred Sales Tax below.)

7.	Gross Amount ** <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	** Value of articles used or consumed on which no Washington sales tax has been paid.	X .065 =	Tax Due <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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Local Use Tax/Deferred Sales Tax [46] (Note: If more than two locations, please report all information on the Local Sales and Use Tax Addendum. If you need an addendum, go to our website at dor.wa.gov.)

8.	Location Code <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	Value of Articles <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	X	Local Rate <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	=	Tax Due City or County <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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Enter applicable tax rate

9.	Location Code <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	Value of Articles <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	X	Local Rate <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	=	Tax Due City or County <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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Enter applicable tax rate

10.	Total Value of Articles	Value of Articles *** <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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*** This amount must be the same as State Use Tax/Deferred Sales Tax Gross Amount, line 7.

11.	Litter Tax [36]	Taxable Amount <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	X	Rate .00015 =	=	Tax Due <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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12. Total Tax Due from Section II (Transfer total to page 1, line 18.)

	Tax Due <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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◆ Additional Information ◆

The easiest way to file your return is to use our free **E-file** service at dor.wa.gov or call 1-877-345-3353.

Penalties and Interest

Penalties:

- Any unpaid tax (including partial payments) is subject to delinquent return penalty at the rate on the front of the return. (RCW 82.32.090)
- A 5% assessment penalty may be assessed if the return is substantially underpaid. (RCW 82.32.090)

Interest: Interest will accrue from the first day of the month following the due date, until paid. (RCW 82.32.050)

For Internet Assistance - Go to DOR's home page at dor.wa.gov.

- Get tax return information and instructions, penalty waiver information, and more.
- Get the Local Sales and Use Tax Addendum, and other tax-related forms.
- Update your account information or close your account with the Department of Revenue.

Telephone Assistance

- If you did not have business activity call 1-800-647-7706. At the greeting, follow the instructions given to file a no business activity return. Do not mail a paper return back to the Department.

III. Credits

13. Small Business B&O Tax Credit [815]	Amount of Credit <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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14. International Services Credit [855]	Amount of Credit <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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15. Other Credits (Attach appropriate documents.) [810]	Amount of Credit <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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16. Total Credit (Transfer total to page 1, line 21.)	Amount of Credit <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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For tax assistance or to request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

January - December 2017 Business & Occupation Activities Deduction Detail

▶ **Use Black Ink and Attach this Original Form to your Business & Occupation Activities Return.**

- **If you have deductions**, return this page. **If you do not have deductions**, do not return this page.
- We cannot approve deductions taken on the Business & Occupation Activities Return that are not itemized on pages 3 and 4.
- Report deductions under the heading that corresponds to your reporting activity.
- Transfer the total deduction amount for each classification from this page to the corresponding line on page 1 of your tax return.

If completing, fill out name, tax registration number and attach to your Business & Occupation Activities Return.

Name _____

Tax Registration Number

1. Travel Agent Comm/Tour Operator; Intl Charter Freight Brokers; Stevedoring; Assisted Living Facilities

	I.D.	Amount
Bad Debts	[2801]	<input style="width: 100%; height: 20px;" type="text"/>
Cash & Trade Discounts	[2802]	<input style="width: 100%; height: 20px;" type="text"/>
Other (Explain below): _____	[2899]	<input style="width: 100%; height: 20px;" type="text"/>
Total		<input style="width: 100%; height: 20px;" type="text"/>

2. Insurance Producers; Title Insurance Agents; Surplus Line Broker Commissions; Child Care

	I.D.	Amount
Bad Debts	[1401]	<input style="width: 100%; height: 20px;" type="text"/>
Other (Explain below): _____	[1499]	<input style="width: 100%; height: 20px;" type="text"/>
Total		<input style="width: 100%; height: 20px;" type="text"/>

3. Royalties

	I.D.	Amount
Bad Debts	[8001]	<input style="width: 100%; height: 20px;" type="text"/>
Cash & Trade Discounts	[8002]	<input style="width: 100%; height: 20px;" type="text"/>
Advances Reimbursements; Rtns & Allowances	[8007]	<input style="width: 100%; height: 20px;" type="text"/>
Other (Explain below): _____	[8099]	<input style="width: 100%; height: 20px;" type="text"/>
Total		<input style="width: 100%; height: 20px;" type="text"/>

4. Wholesaling

	I.D.	Amount
Bad Debts	[0301]	<input style="width: 100%; height: 20px;" type="text"/>
Cash & Trade Discounts	[0302]	<input style="width: 100%; height: 20px;" type="text"/>
Interstate & Foreign Sales	[0304]	<input style="width: 100%; height: 20px;" type="text"/>
Motor Vehicle Fuel Tax	[0305]	<input style="width: 100%; height: 20px;" type="text"/>
Casual Sales; Accommodation Sales	[0306]	<input style="width: 100%; height: 20px;" type="text"/>
Advances Reimbursements; Rtns & Allowances	[0307]	<input style="width: 100%; height: 20px;" type="text"/>
No Local Activity	[0308]	<input style="width: 100%; height: 20px;" type="text"/>
Dairy, Fruit/Veg, & Seafood Mfd Products (see below)*	[0367]	<input style="width: 100%; height: 20px;" type="text"/>
Dairy Products Used in Mfg of Dairy Products	[0375]	<input style="width: 100%; height: 20px;" type="text"/>
Other (Explain below): _____	[0399]	<input style="width: 100%; height: 20px;" type="text"/>
Total		<input style="width: 100%; height: 20px;" type="text"/>

*Local sales for transport out-of-state

5. For Profit Hospitals; Scientific R&D

	I.D.	Amount
Bad Debts	[13501]	<input style="width: 100%; height: 20px;" type="text"/>
Cash & Trade Discounts	[13502]	<input style="width: 100%; height: 20px;" type="text"/>
Apportionment (Interstate & Foreign Sales)	[13504]	<input style="width: 100%; height: 20px;" type="text"/>
Advances Reimbursements; Rtns & Allowances	[13507]	<input style="width: 100%; height: 20px;" type="text"/>
Qualified Initiation Fees; Dues; Contributions Rec'd	[13511]	<input style="width: 100%; height: 20px;" type="text"/>
Other (Explain below): _____	[13599]	<input style="width: 100%; height: 20px;" type="text"/>
Total		<input style="width: 100%; height: 20px;" type="text"/>

6. Service & Other Activities

	I.D.	Amount
Bad Debts	[0401]	<input type="text"/>
Cash & Trade Discounts	[0402]	<input type="text"/>
Apportionment (Interstate & Foreign Sales)	[0404]	<input type="text"/>
Advances Reimbursements; Rtns & Allowances	[0407]	<input type="text"/>
Gambling Prizes & Cash Pay-Outs	[0410]	<input type="text"/>
Qualified Initiation Fees; Dues; Contributions Rec'd	[0411]	<input type="text"/>
Interest on Certain Invest/Loan Obligations	[0412]	<input type="text"/>
Artistic/Cultural Activities	[0416]	<input type="text"/>
Other (Explain below):	[0499]	<input type="text"/>
		<input type="text"/>
	Total	<input type="text"/>

► If you have deductions, please include this Deduction Detail page with your return.

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Washington State Department of Revenue

Visit our website
dor.wa.gov

**Featuring:
Page-by-page
tutorials!**

Need help? Call us weekdays
8 a.m. to 5 p.m. at 1-877-345-3353.



A 2.5% processing fee will apply.

The benefits of E-file

- It's Free.
- Available anytime, anywhere you have internet access.
- Fill in the numbers and let E-file do the math.
- More accurate than paper, with current rates and error checking.
- Fast, secure and customizable—show only the lines you need to report.
- File your return early and schedule your payment for the due date.
- Upload files following the simple, step by step tutorial.

And after you've E-filed, you can also do any of these tasks through My account:

- Update your business address and phone
- Apply for a reseller permit
- Send a secure e-mail
- Request a tax status letter